

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 7 February 1983

amending Directive 69/73/EEC on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing

(83/89/EEC)

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas experience has shown the advisability of amending Article 18 of Directive 69/73/EEC ⁽⁴⁾ so that certain compensating products or intermediate products may, unless the holder of the authorization requests the application of Articles 16 and 17, be taxed by the application of customs duties, charges having equivalent effect and agricultural levies pertaining to them at the time when they are released into free circulation; whereas Directive 73/82/EEC ⁽⁵⁾ should therefore be repealed,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Article 18 of Directive 69/73/EEC shall be replaced by the following:

Article 18

1. Where the compensating or intermediate products which appear in column 2 of the list contained in the Annex and which result from the processing operations shown in column 3 are released into free circulation in accordance with the conditions set out in Articles 14 and 15, they shall be taxed by the application of customs duties, charges having equivalent effect and agricultural levies pertaining to them at the time when they are released into free circulation in the customs territory of the Community.

However, the holder of an authorization may request that these products be taxed according to the provisions set out in Articles 16 and 17.

2. The competent authorities may allow paragraph 1 to be applied also to the taxation of scrap, waste and residues other than those appearing in the list contained in the Annex. The competent authorities shall, every six months, inform the Commission of the cases where this paragraph is applied.

3. The taxation referred to in paragraphs 1 and 2 shall be applied at most to the quantity of

⁽¹⁾ OJ No C 200, 4. 8. 1982, p. 4.

⁽²⁾ OJ No C 13, 17. 1. 1983, p. 58.

⁽³⁾ OJ No C 33, 7. 2. 1983, p. 16.

⁽⁴⁾ OJ No L 58, 8. 3. 1969, p. 1.

⁽⁵⁾ OJ No L 106, 20. 4. 1973, p. 7.

compensating or intermediate products which corresponds proportionally to the quantity of the other compensating products exported.

4. Any Member State may request the Commission to modify the list. Such requests, together with the cases reported under paragraph 2 shall be examined in the Committee for Customs Processing Arrangements with a view to modifying the list in accordance with the procedure laid down in Article 28 (2) and (3).

5. Where, by virtue of the application of the first indent of paragraph 1 and of paragraph 2, compensating products or intermediate products are released into free circulation free of customs duties, charges having equivalent effect and agricultural levies, the value thereof shall be treated as nil for the purposes of the application of the second indent of Article 17 (b).'

Article 2

In Article 35 the reference to Article 18 of Directive 69/73/EEC shall be deleted.

Article 3

The Annex to this Directive shall be added to Directive 69/73/EEC.

Article 4

Directive 73/82/EEC is hereby repealed.

Article 5

Member States shall take the measures necessary to comply with this Directive not later than 1 July 1983.

Article 6

This Directive is addressed to the Member States.

Done at Brussels, 7 February 1983.

For the Council

The President

H.-J. ROHR

ANNEX

ANNEX

List of compensating products to which Article 18 applies when these products are released for free circulation

No	Tariff heading and description of the compensating products	Processing operations from which they result
1	2	3
1	ex Chapter 2 Edible meat offals	Any working or processing
2	ex 02.01 Off-cuts from operations shown in column 3	Cutting meat from animals of Chapter 1 into portions
3	ex 03.01 Off-cuts from operations shown in column 3	Sawing frozen fillet blocks
4	ex 04.01 A I Whey	Processing fresh milk
5	ex 04.02 A I Whey in powder, not containing added sugar	Manufacture of lactose from concentrated whey
6	ex 04.05 A Un-fertilized eggs	Incubation and hatching of day-old chicks
7	05.02 Pigs', hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair	Any working or processing
8	05.03 Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	Any working or processing
9	05.04 Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof	Slaughtering animals of Chapter 1
10	05.05 Fish waste	Any working or processing
11	ex 05.07 B Powder and waste of feathers or parts of feathers	Any working or processing
12	05.08 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products	Any working or processing
13	ex 05.09 Horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape and hair and waste of these products	Any working or processing
14	ex 05.12 Powder and waste of shells	Any working or processing
15	ex 05.14 Animal products, fresh, chilled or frozen or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	Slaughtering and cutting animals of Chapter 1

No	Tariff heading and description of the compensating products	Processing operations from which they result
1	2	3
16	ex 05.15 B Heads	Slaughtering and cutting animals of Chapter 1
17	ex 05.15 B Blood	Slaughtering animals of Chapter 1
18	ex 05.15 B Eggshells	Separating eggs from shells
19	ex 05.15 B II Scraps of rind	Skinning of pigmeat
20	ex 09.01 A Broken coffee	Working or processing raw coffee
21	09.01 B Husks and skins	Roasting raw coffee
22	ex 09.02 B Tea powder	Working or processing raw tea; putting into tea-bags
23	10.06 B III Broken rice	Working or processing of rice
24	11.02 D Grains, not otherwise worked than kibbled	Working or processing cereals by milling, including malting
25	11.02 G Germ of cereals	Working or processing cereals by milling, including malting
26	11.09 Wheat gluten, whether or not dried	Working or processing wheat by milling
27	15.01 A Lard and other pig fat	Slaughtering swine, cutting and boning; rendering bacon
28	ex 15.02 Fats of bovine cattle, sheep or goats	Slaughtering bovine cattle, sheep or goats, cutting and boning
29	ex 15.04 Fish oils	Processing fish into fillets
30	15.06 Other animal oils and fats	Removing fat from stags' shoulders
31	ex 15.07 D II b) 2 aa) Maize (germ) oil	Processing maize
32	ex 15.07 D II Residues from refining	Refining crude vegetable oils
33	ex 15.10 Industrial fatty acids, acid oils from refining	1. Refining animal and vegetable oils and fats 2. Bleaching, de-acidifying and hardening products under 1
34	15.10 A Stearic acid	Manufacturing erucic acid
35	ex 15.11 Glycerol	1. Refining crude vegetable oils, fats from bones and fats from carcasses 2. Bleaching, de-acidifying and hardening products under 1
36	15.17 B Residues resulting from the treatment of fatty substances or animal or vegetable waxes	Any working or processing

No	Tariff heading and description of the compensating products	Processing operations from which they result	
1	2	3	
37	ex 17.02 B II b)	Waste from starch sugar	Processing maize into glucose
38	17.03	Molasses	Processing sugars
39	18.02	Cocoa shells, husks, skins and waste	Any working or processing
40	21.06 A and B	Natural yeasts	Producing beer from malted barley
41	ex 22.09 A	Heads and tails from distillation (undenatured ethyl alcohol of an alcoholic strength of less than 80 % vol) and distilled wine (heads and tails from distillation, unconcentrated)	Distilling crude ethyl alcohol from molasses or wine
42	Chapter 23	Residues and waste from the food industries; prepared animal fodder	Any working or processing
43	ex 24.01	Ribs, stalks and waste from tobacco	Manufacturing cigarettes, cigars, cheroots or smoking tobacco; blending of tobacco
44	ex 25.26	Mica waste	Any working or processing
45	26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	Any working or processing
46	26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	Any working or processing
47	26.04	Other slag and ash, including kelp	Any working or processing
48	ex 27.05 bis	Gas	Carbonizing coal
49	ex 27.06	Tar distilled from coal and other mineral tars, including partially distilled tars and blended tars	Carbonizing coal
50	ex 27.07	First runnings and residues from distillation	Distilling phenols
51	ex 27.11 B II	Gas from dehydrogenation and other gaseous hydrocarbons	Manufacturing polystyrene from ethyl benzene
52	27.12 A	Crude petroleum jelly	Refining crude paraffin
53	ex 27.13 B	Other mineral waxes, whether or not coloured	Any working or processing
54	27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	Any working or processing
55	ex 28.06	Hydrochloric acid	Manufacturing various chemical products from fluorspar, hydrogen fluoride, 2,6 diisopropylaniline, and from silicon tetrachloride

No	Tariff heading and description of the compensating products	Processing operations from which they result
1	2	3
56	ex 28.08 Sulphuric acid	Manufacturing hydrocarbon fluorides from hydrogen fluoride
57	ex 28.13 A Hydrogen fluoride (hydrofluoric acid)	Processing fluorspar hydrogen fluoride
58	28.13 G Carbon dioxide	1. Manufacturing beer from malted barley 2. Producing ethyl alcohol from cereals
59	ex 28.14 A II Silicon tetrachloride	Manufacturing silanes, silicones and their derivatives from silicon
60	28.28 C I Calcium hydroxide	Processing calcium carbide into acetylene and calcium cyanamide
61	ex 28.38 A VIII Calcium sulphate	Processing fluorspar into hydrogen fluoride
62	ex 29.01 D I Toluene	Manufacturing acetone, phenol or polystyrene from styrene or cumene
63	ex 29.01 D VI Other hydrocarbons	Manufacturing acetone, phenol or polystyrene from styrene or cumene
64	29.02 Halogenated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride
65	29.03 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride
66	29.04 A I Methanol	Manufacturing industrial fatty alcohols from coconut oil
67	ex 29.08 Ethers, ether-alcohols and other products falling within heading No 29.08	Manufacturing products based on hydroquinone
68	29.14 A II a) Acetic acid	Manufacturing vitamins from acetic anhydride
69	ex 29.44 A Penicillin, impure (residues from sieving)	Manufacturing tablets of penicillin-V-potassium
70	ex 38.07 B Crude dipentene	Manufacturing anhydroperoxide of pinene, isobornylacetate, camphor or camphene from alphapinene
71	38.08 B Rosin spirits and oils	Manufacturing rosin sodium soaps and rosin potassium
72	ex 38.19 A Fusel oil	Manufacturing ethyl alcohol of an alcoholic strength of not less than 80% vol from crude ethyl alcohol of molasses of an alcoholic strength of not less than 80% vol
73	ex 38.19 X Camphor oils	Manufacturing camphor from alphapinene
74	ex 38.19 X Residues from freeing of caffeine (mixture of coffee wax, crude caffeine and water); crude caffeine	Freeing caffeine from coffee

No	Tariff heading and description of the compensating products	Processing operations from which they result
1	2	3
75	ex 38.19 X Residues of calcined gypsum	Manufacturing hydrogen fluoride, fluorides and cryolite from fluorspar
76	ex 38.19 X Molasses, freed of sugar	Manufacturing citric acid from white sugar
77	ex 38.19 X Sodium sulphate in solution	Manufacturing oxystearic acid from crude castor oil
78	ex Chapter 39 Scrap and waste	Any working or processing
79	ex 40.04 Waste and parings of unhardened rubber fit only for the recovery of rubber	Any working or processing
80	40.15 B Scrap, waste and powder of hardened rubber	Any working or processing
81	41.01 Raw hides and skins	Skinning animals of Chapter 1
82	41.09 Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	Any working or processing
83	43.02 B Pieces or cuttings of furskins	Manufacturing furs
84	ex Chapter 44 Wood waste and cuttings of wood, including sawdust	Any working or processing
85	ex 45.01 Waste cork	Any working or processing
86	ex 47.02 Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	Any working or processing
87	ex Section XI Woven and knitted fabrics, finished with evident faults (so-called "second choice goods")	Working and processing woven and knitted fabrics of all kinds
88	50.03 Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	Any working or processing
89	53.03 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	Any working or processing
90	53.04 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	Any working or processing
91	ex 54.01 Flax tow and waste (including pulled or garnetted rags)	Any working or processing
92	ex 54.02 Ramie noils and waste (including pulled or garnetted rags)	Any working or processing

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
93	55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	Any working or processing
94	ex 56.01	Acryl and viscose fibres (of inferior quality) with evident faults	Manufacturing acryl and viscose textile fibres from naphthene or hydroquinene
95	56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	Any working or processing
96	ex 57.01	Tow and waste of true hemp (including pulled or garnetted rags or ropes)	Any working or processing
97	ex 57.02	Tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Any working or processing
98	ex 57.03	Tow and waste (including pulled or garnetted rags or ropes) falling under this tariff heading	Any working or processing
99	ex 57.04	Waste of fibres (including pulled or garnetted rags or ropes) falling under this tariff heading	Any working or processing
100	63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	Any working or processing
101	70.01 A	Waste glass (cullet)	Any working or processing
102	71.04	Dust and powder of natural or synthetic precious or semi-precious stones	Any working or processing
103	71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal	Any working or processing
104	ex 73.02 C	Residues from sieving ferro-silicon	Manufacturing silicon-tetrachloride and silicon-dioxide
105	73.03	Waste and scrap metal of iron or steel	Any working or processing
106	ex 73.13 B I	Off-cuts of steel, unalloyed, from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots or laminated slabs of unalloyed steel
107	ex 73.15 B	Recoverable off-cuts from bars of alloyed steel	Manufacturing screws, bolts or nuts from bars of alloyed steel
108	ex 73.15 B VII a) 1	Off-cuts of alloyed steel from the cutting of so-called "electrical" sheets	Manufacturing transformers from "electrical" sheets
109	ex 73.15 B VII b) 1	Off-cuts of alloyed steel from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots or laminated slabs

No	Tariff heading and description of the compensating products	Processing operations from which they result
1	2	3
110	ex 74.01 Copper waste and scrap	Any working or processing
111	ex 75.01 Nickel waste and scrap	Any working or processing
112	76.01 B Aluminium waste and scrap	Any working or processing
113	77.01 B Magnesium waste (excluding shaving of uniform size) and scrap	Any working or processing
114	ex 77.04 A Beryllium waste and scrap	Any working or processing
115	78.01 B Lead waste and scrap	Any working or processing
116	ex 78.04 A I Recoverable waste from lead foil coated on both sides	Manufacturing lead foil coated on both sides for photographic use from vinyl sheets and coating paper
117	79.01 B Zinc waste and scrap	Any working or processing
118	ex 80.01 Tin waste and scrap	Any working or processing
119	ex 81.01 A Tungsten (wolfram) waste and scrap	Any working or processing
120	ex 81.02 A Molybdenum waste and scrap	Any working or processing
121	ex 81.03 A Tantalum waste and scrap	Any working or processing
122	ex 81.04 Waste and scrap of other base metals	Any working or processing